

b. _____

TEXAS CERTIFICATE OF TAX EXEMPT SALE – prior to 9/1/2009

**—UNSTAMPED CIGARETTES, UNTAXED CIGARS, AND/OR
 UNTAXED TOBACCO PRODUCTS**

**• COMPLETE A SEPARATE FORM
 FOR EACH TRANSACTION**

• PLEASE TYPE OR PRINT.

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone numbers listed on this form.

SOLD BY TEXAS PERMITTED DISTRIBUTOR

a. Taxpayer number		c. Filing period Month ending _____	
d. Name of distributor			
e. Address of distributor	City	State	ZIP Code

PURCHASED BY OR DELIVERED TO

f. Name			
g. Address	City	State	ZIP Code
h. Purchaser or authorized agent requesting shipment			
i. Date of delivery of shipment (Month, day, year)		j. Invoice number covering shipment	

CONTENTS OF SHIPMENT - Number of cigarettes and cigars - value of tobacco

1. CIGARETTES Number of cigarettes	2. TOBACCO CLASS A Tobacco including smoking and chewing tobacco (Mfr's gross list price)	NUMBER OF CIGARS			
		3. CLASS B Little cigars with a weight of not more than 3 pounds per thousand	4. CLASS C Cigars weighing 3 pounds per thousand selling for 3.3 cents or less	5. CLASS D Cigars weighing 3 pounds per thousand of natural leaf selling for over 3.3 cents each	6. CLASS F Cigars weighing 3 pounds per thousand of substantial non-tobacco filler selling for over 3.3 cents each
	\$				

PURCHASER SECTION - Purchaser MUST complete this section.

I hereby certify that no tax is due on the purchase of the merchandise itemized above, since the sale of this merchandise is being made to a federal instrumentality, and I certify that I am authorized to sign this certificate on behalf of the purchaser named above.	
7. Name of authorized agent (Please print)	8. Title
sign here ▶	
9. <input type="checkbox"/> Service number (Member of armed forces) _____ <input type="checkbox"/> Social Security number (Civilian employee) _____	

DISTRIBUTOR SECTION - Distributor MUST complete this section.

I hereby certify that the sale of the merchandise itemized above is being made to a federal instrumentality.	
10. Name of distributor or authorized agent (Please print)	11. Date
sign here ▶	

INSTRUCTIONS FOR COMPLETING TEXAS CERTIFICATE OF TAX EXEMPT SALE – *prior to 9/1/2009*

GENERAL INFORMATION

Who Must File: Texas distributors who sell unstamped cigarettes and/or untaxed tobacco products to a federal or military establishment or to a Native American reservation must complete the Texas Certificate of Tax Exempt Sale.

When to File: Mail the tax exempt sale form, along with your Texas Distributor Monthly Report of Cigarettes And Stamps (Form 69-100) and/or your Texas Distributor Monthly Report of Cigar and Tobacco Products (Form 69-101) for the same filing period, on or before the due date listed on the Form 69-100 and/or the Form 69-101.

SPECIFIC INSTRUCTIONS

SOLD BY TEXAS PERMITTED DISTRIBUTOR

- Item a** – Taxpayer number - Enter the 11-digit taxpayer number as shown in Item c of the Texas Distributor Monthly Report of Cigarettes and Stamps or Item c of the Texas Distributor Monthly Report of Cigar and Tobacco Products.
- Item c** – Filing period - Enter the report filing period. The filing period should be the same as the filing period shown in Item d of the Texas Distributor Monthly Report of Cigarettes and Stamps or Item d of the Texas Distributor Monthly Report of Cigar and Tobacco Products.
- Item d** – Taxpayer name - Enter your entity/taxpayer name as in Item g of the Texas Distributor Monthly Report of Cigarettes and Stamps or Item g of the Texas Distributor Monthly Report of Cigar and Tobacco Products.
- Item e** – Physical address of permitted location - Enter the physical address of your permitted location. Do not use a rural route or P.O. Box.

PURCHASED BY OR DELIVERED TO

- Item f** – Name – Enter the name of the federal or military establishment or the Native American reservation the unstamped cigarettes and/or untaxed tobacco products were sold.
- Item g** – Address – Enter the physical address of the federal or military establishment or the Native American reservation. Do not use a rural route or P.O. Box.
- Item h** – Purchaser or authorized agent requesting shipment – Enter the name of the purchaser or authorized agent requesting the shipment of the unstamped cigarettes or untaxed tobacco products.
- Item i** – Date of delivery of shipment – Enter the date (Month, Day, Year) the shipment of the unstamped cigarettes or the untaxed tobacco products was received.
- Item j** – Invoice number covering shipment - Enter the invoice number from the permitted distributor identifying the shipment of the unstamped cigarettes or untaxed tobacco products.

CONTENTS OF SHIPMENT

- Item 1** – Cigarettes - Enter the actual number of cigarettes (sticks) purchased or received from the permitted distributor.
- Item 2** – Class A - Tobacco including snuff, pipe tobacco, twist, plug and chew purchased or received. Enter the value (sum of the manufacturer's list price for the products, in dollars and cents) of tobacco products for each Class A product.
- Items 3 through 6 – Class B, C, D, & F** - Enter the volume of tobacco products for each class.
- Class B – Little cigars purchased or received with a weight of not more than 3 pounds per thousand.
- Class C – Cigars purchased or received weighing 3 pounds per thousand selling for 3.3 cents or less each.
- Class D – Cigars purchased or received weighing 3 pounds per thousand of natural leaf selling for over 3.3 cents.
- Class F – Cigars purchased or received weighing 3 pounds per thousand of substantial non-tobacco filler selling for over 3.3 cents.

PURCHASER SECTION

- Item 7** – Name of authorized agent - Print the name of the authorized agent receiving the unstamped cigarettes or untaxed tobacco products.
- Item 8** – Title - Print the title of the authorized agent receiving the unstamped cigarettes or untaxed tobacco products.
- Item 9** – Service number or Social Security number - Enter the service number if the authorized agent is a member of the armed forces or enter the Social Security number if the authorized agent is a civilian employee.

DISTRIBUTOR SECTION

- Item 10** – Name of distributor or authorized agent - Print the entity name of the permitted distributor or the authorized agent making the delivery of the unstamped cigarettes or untaxed tobacco products.
- Item 11** – Date - Enter the date (Month, Day, Year) the Texas Certificate of Tax Exempt Sales was completed.

FOR ASSISTANCE

For questions regarding Texas cigar and/or tobacco products tax, contact the State Comptroller at (800) 862-2260 or (512) 463-3731.